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Docket No.: 27562U

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Inventor: AIDA, et al. Art Unit: Unknown  
Appl. No.: 10/587,832 Examiner: Unknown  
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Intl. Application No.: PCT/JP2005/001355  
Intl. Filing Date: January 31, 2005  
For: **COVER MATERIAL AND PLASTER WITH COVER MATERIAL**

TRANSMITTAL LETTER

Commissioner for Patents  
P.O. Box 1450  
Alexandria, Virginia 22313-1450

Sir:

Submitted herewith for filing in the U.S. Patent and Trademark Office is the following:

- 1) Submission of Documents to Supplement Filing Documents under 35 USC 371;
- 2) Executed Declaration and Power of Attorney;
- 3) PCT/IB/338 (Notification of Transmittal of Copies of Translation of the International Preliminary Report on Patentability);
- 4) PCT/IB/373 (International Preliminary Report on Patentability);
- 5) PCT/ISA/237 (Written Opinion of the International Searching Authority);
- 6) Check No.: 2959, in the Amount of \$130.00 for the late filing of the Declaration surcharge.

The Commissioner is hereby authorized to charge any deficiency or credit any excess to Deposit Account Number 14-0112.

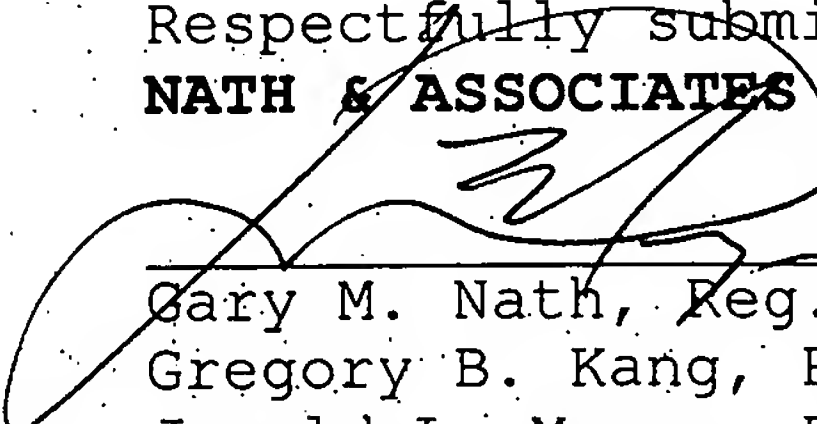
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Respectfully submitted,  
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